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Embracing Life

December 19, 2011

BY CERTIFIED MAIL NO. 7099 3220 0010 6789 3697
RETURN RECEIPT REQUESTED

United States Department of Labor
Employee Benefits Security Administration
Top Hat Plan Exemption
200 Constitution Ave., N.W., Ste N-1513
Washington, D.C. 20210

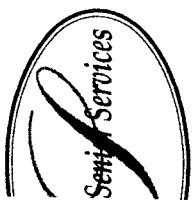
RE: Simpson Senior Services - 457(f) Nonqualified Deferred Compensation Plan

Dear Sir or Madam:

In accordance with Department of Labor Regulation § 2520.104-23, this letter will service as the alternative method of compliance with the reporting and disclosure requirements of Part I of Title I of the Employee Retirement Income Security Act of 1974, as amended, for a pension plan for a select group of management or highly compensated employees.

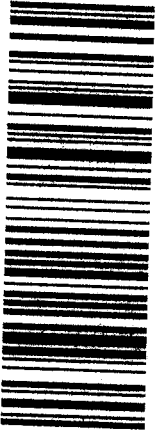
1. Simpson Senior Services, a tax-exempt entity, (the "Sponsor") maintains and sponsors the Simpson Senior Services 457(f) Nonqualified Deferred Compensation Plan (the "Plan").
2. The address of the Sponsor is 150 Monument Road, Suite 105, Bala Cynwyd, Pennsylvania 19004.
3. The employer identification number assigned by the Internal Revenue Service to the Sponsor is 23-2948991
4. The Sponsor declares it maintains the following plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees: the Plan.
5. There is 1 employee participating in the Plan.
6. A copy of the plan document will be furnished upon request.

Very truly yours,

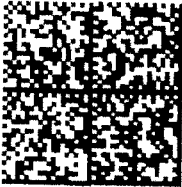


MENT ROAD, SUITE 105
WYD, PA 19004

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